

Sales Tax Exemptions and Exclusions - September 20th meeting										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation
1994	R.S. 47:305.15(B)	123. Purchases by certain organizations that promote training for the blind	###	Both	NFP-Dis	Exemptions	Taxed	Taxed	Restored	Retain as discussed on 9/6
1982	R.S. 47:305.38	136. Sales or purchases by certain sheltered workshops	###	Both	NFP-Dis	Exemptions	Taxed	Taxed		Retain as discussed on 9/6
2009	R.S. 47:301(6)(c)	15. Room Rentals at Certain Homeless Shelters	Negligible	Both	NFP-Rooms	Exclusions	Taxed	Taxed	Restored	Retain as an exemption as discussed on 9/6
1998	R.S. 47:301(6)(b)	14. Room Rentals at Camp and Retreat Facilities (Camp and Retreat Facilities are not Hotels)	###	Both	NFP-Rooms	Exclusions	Taxed	Taxed		retain as a consolidated exemption for a non profit with 501(c)(3) status when the sales are for the purpose for which the nonprofit is established (as discussed on 9/6)
1998	R.S. 47:301(14)(b)(iv)	61. Admissions to places of amusement at camp or retreat facilities (Camp and Retreat Facilities are not places of amusement)	###	Both	NFP-Rooms	Exclusions	Taxed	Taxed	Restored	retain as a consolidated exemption for a non profit with 501(c)(3) status when the sales are for the purpose for which the nonprofit is established (as discussed on 9/6)
1971	R.S. 47:305.13	117. Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	+++	Both	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Consolidate Into #118 as shown on one pager (summarizing 9/6 discussions)
1973	R.S. 47:305.14(A)(1)(a)	118. Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	###	Both	NFP-Events	Exemptions	Taxed	Taxed	Restored	Consolidate Into #118 as shown on one pager (summarizing 9/6 discussions)

Sales Tax Exemptions and Exclusions - September 20th meeting										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation
1975	R.S. 47:305.18	126. Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	+++	State only	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Consolidate Into #118 as shown on one pager (summarizing 9/6 discussions)
2005	R.S. 47:301(10)(z), (18)(l)	47. Alternate substance used as a fuel (expired)	###	State only	Alternative Fuels used in Ag & Business	Exclusions	N/A	N/A		Eliminate since expired
2000	R.S. 47:301.1(D)	64. Interstate telecommunication services purchased by defined call centers	###	State only	Call Centers	Exclusions	Taxed	Taxed		Eliminate since creates base difference and taxed in Acts 25 & 26 - also appears to be a refund and a cap
1989	R.S. 47:305.49	145. Catalogs distributed in Louisiana	+++	Both	Publications issued free to the consumer	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Eliminate since subject to 1% tax and was also taxed in Acts 25 and 26
2002	R.S. 47:301(10)(t) and (18)(h)	44. Sales of telephone directories by advertising companies (requires directories distributed free)	###	Both	Publications issued free to the consumer	Exclusions	Taxed	Taxed		Eliminate or consolidate into one statute for free publications distributed to final consumers
2002	R.S. 47:301(16)(i)	73. Certain digital television and digital radio conversion equipment	***	State only	Digital TV Conversion	Exclusions	Taxed	Taxed		Eliminate since is state only and is taxed in Acts 25 & 26
1998	R.S. 47:305(D)(1)(u)	105. Adaptive driving equipment and motor vehicle modification	+++	Both	Disabled Assistance	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Eliminate since subject to 1% tax and was also taxed in Acts 25 and 26
1973	R.S. 47:305.15(A)	122. Sales or purchases by blind persons operating small businesses	###	Both	Disabled Assistance	Exemptions	Taxed	Taxed		Eliminate since taxed in Acts 25 & 26
2011	R.S. 47:305.69	164. Purchases of vehicles modified for use by an orthopedically disabled person (expired 2013)	-	State only	Disabled Assistance	Exemptions	N/A	N/A		Eliminate since expired
1969	R.S. 47:315.1	178. State sales tax paid on property destroyed in a natural disaster	Negligible	State only	Disaster Relief	Refunds	Retained	Retained		Retain as it creates no basis difference because it is a refund

Sales Tax Exemptions and Exclusions - September 20th meeting										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation
2007	R.S. 47:301(10)(ee), (18)(o), and 337.10(M)	52. Purchases of storm shutter devices	###	Local Variance	Disaster Relief	Exclusions	Taxed	Taxed		Eliminate since creates base difference and taxed in Acts 25 & 26
1968	R.S. 4:168	1. Purchases by pari-mutuels racetracks	###	Both	Gaming	Exclusions	Taxed	Taxed		Eliminate since taxed in Acts 25 & 26
1990	R.S. 4:227	2. Purchases by off-track wagering facilities	###	Both	Gaming	Exclusions	Taxed	Taxed		Eliminate since taxed in Acts 25 & 26
1989	R.S. 38:2212.4('C)	86. Purchases by a public trust	-	Both	Intergovernmental	Exemptions	Taxed	Taxed		Eliminate since taxed in Acts 25 & 26
1940	R.S. 12:425	85. Purchases by nonprofit electric cooperatives	+++	Both	Intergovernmental	Exemptions subject to 1% Susp Rate	Retained	Taxed		Eliminate since subject to 1% tax and was also taxed in Act 26
2007	R.S. 47:305.60, 305.61 and 337.9(D)(28)	156. Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District	###	Both	Intergovernmental	Exemptions	Taxed	Taxed		Eliminate since taxed in Acts 25 & 26
2009	R.S. 47:301(10)(ff)	53. Sales of Tangible Personal Property by the Louisiana Military Department	###	Both	Intergovernmental	Exclusions	Taxed	Taxed		Retain as an exemption for benefit of military bases in state
1994	R.S. 47:305.14(A)(4)	119. Sales by thrift shops on military installations	###	Both	Intergovernmental	Exemptions	Taxed	Taxed		Retain for benefit of military bases in state
2011	R.S. 47:305.66	161. Parish councils on aging	###	State only	Intergovernmental	Exemptions	Retained	Retained		Retain and push down to local governments since exemption for their COA
1991	R.S. 47:301(8)(c)	26. Purchases by State and Local Governments	\$189,068,941	Both	Intergovernmental	Exclusions	Retained	Retained		Retain

Sales Tax Exemptions and Exclusions - September 20th meeting										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation
1986	R.S. 47:305.46	184. Purchases made with food stamps and WIC vouchers	-	Both	Intergovernmental	Prohibited by Fed Food Stamp & WIC program	Retained	Retained		Retain since required by Federal Law
1989	R.S. 47:301(10)(g)	36. Sales to the United States Government and its agencies	See number 26	Both	Intergovernmental	Exclusions	Retained	Retained		Retain since required by Federal Law
1964	R.S. 47:305.10	115. Property purchased for exclusive use outside the state	###	Both	Interstate Commerce	Exemptions	Taxed	Retained		Retain since item used in Interstate Commerce
1996	R.S. 47:305.50(A)	146. Certain trucks and trailers used 80% in interstate commerce	\$19,515,678	Both	Interstate Commerce	Exemptions	Retained	Retained		Retain since item used in Interstate Commerce
1998	R.S. 47:305.50(B)	147. Certain contract carrier buses used 80% in interstate commerce	See number 146	Both	Interstate Commerce	Exemptions	Retained	Taxed		Retain since item used in Interstate Commerce
1956	R.S. 47:306.1, 306.2, 337.20, and 337.20.1	172. Collection from interstate and foreign transportation dealers	NRR	Both	Interstate Commerce	Alternative Reporting Method	N/A	N/A		Retain since constitutes a method of calculation / collection
1959	R.S. 47:305.1	109. Sales of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce	###	Both	Interstate Commerce	Exemptions	Retained	Retained		Retain since item used in Interstate Commerce (Is there a bigger issue here?)
2009	R.S. 47:305.50(F)	149. Sales of Railroad Ties to Railroads for use in Other States	###	Both	Interstate Commerce	Exemptions	Taxed	Retained		Retain since item used in Interstate Commerce (or hold until other policies re railroads are considered)
2000	R.S. 47:301(16)(g)	71. Used manufactured homes and 54 percent of cost of new manufactured homes	\$7,544,868	Both	Manufactured Homes	Exclusions	Retained	Retained		Retain for parity between manufactured and traditional homes
1997	R.S. 32:707(A)	173. Extended time to register mobile homes		Both	Manufactured Homes: Remittance	Statutorily Prescribed Methods of Taxation	N/A	N/A		Eliminate since this timeframe is already defined in statute attached to Item #71

Sales Tax Exemptions and Exclusions - September 20th meeting										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation
1976	R.S. 47:315(B)	177. Sales tax remitted on bad debts from credit sales	\$337,247	Both	Normal Accounting (Bad Debts)	Refunds	N/A	N/A		Retain since normal accounting / policy
1991	R.S. 47:301(3)(e) and (13)(b)	7. Manufacturers Rebates on New Motor Vehicles	18,234,529	Both	Normal Accounting (Rebates)	Exclusions	Taxed	Retained		Retain since tax should only be charged on the price paid
1964	R.S. 303(A)(3)(a)	185. Credit for sales and use taxes paid to other states on property imported into Louisiana	###	Both	Normal Accounting (Tax Pd to Other States)	Reciprocate for credit allowed by other states	N/A	N/A		Retain since normal accounting / policy
1989	R.S. 301(13)(a)	56. Articles traded in on tangible personal property	###	Both	Normal Accounting (Trade Ins)	Exclusions	Retained	Retained		Retain since normal accounting / policy
2007	R.S. 47:305.57	153. Sales of original one-of-a-kind works of art sold in certain locations	###	Both	Occasional Sales	Exemptions	Taxed	Taxed		Eliminate since taxed in Acts 25 & 26
1985	R.S. 47:306(A)(2)	171. Cash-basis reporting procedure for rental and lease transactions	-	Both	Remittance	Alternative Reporting Method	N/A	N/A		Retain since constitutes a method of calculation / collection
1985	R.S. 47:303(F)	170. Cash-basis sales tax reporting and remitting for health and fitness club membership contracts	-	Both	Remittance	Alternative Reporting Method	N/A	N/A		Retain since constitutes a method of calculation / collection
2009	R.S. 47:305.62	157. Second Amendment Sales Tax Holiday	\$793,475	Both	Sales Tax Holiday	Exemptions	Taxed	Taxed		Eliminate since not regarded as good tax policy and taxed in Acts 25 & 26
2007	R.S. 47:305.58, 337.10(L) and 337.10.1	154. Hurricane preparedness Louisiana sales tax holiday	\$45,402	Local Variance	Sales Tax Holiday	Exemptions	Taxed	Taxed		Eliminate since not regarded as good tax policy and taxed in Acts 25 & 26. Also creates a base difference
2005	R.S. 47:305.54, 337.10(L) and 337.10.1	152. Annual Louisiana sales tax holiday	\$4,181,181	Local Variance	Sales Tax Holiday	Exemptions	Taxed	Taxed		Eliminate since not regarded as good tax policy and taxed in Acts 25 & 26. Also creates a base difference

Sales Tax Exemptions and Exclusions - September 20th meeting										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation
1988	R.S. 51:1301	182. Louisiana Tax Free Shopping Program	\$1,064,014	Local Variance	Tax Free Shopping	Refunds	Retained	Taxed		Retain as does not create a base difference since a refund
1996	R.S. 47:301(3)(g) and (13)(e)	8. Manufacturers Rebates Paid Directly to a Dealer (cigarettes)	###	Both	Tobacco	Exclusions	Taxed	Taxed		Eliminate since taxed in Acts 25 & 26 (explanation needed)
1978	R.S. 47:301(10)(b)(i) (see also: R.S. 47:301(4)(i), (10)(b)(ii) and 6003	31. Sales through coin-operated vending machines	NRR	State only	Vending Sales	Exclusions	Retained	Retained		Discussion
1975	R.S. 47:305.17	125. Receipts from coin-operated washing and drying machines in commercial laundromats	NRR	Both	Vending Sales	Exemptions	N/A	N/A		Discussion
1990	R.S. 47:301.1(B)(2)(d)	65. Telecommunication services through coin-operated telephones	###	State only	Vending Sales	Exclusions	Taxed	Taxed		Discussion